



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Audits – Bay & Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
(510) 622-2584, FAX (510) 622-2585

January 20, 2009

Donna Wheeler, LCSW,  
Director  
Humboldt County  
Mental Health Branch  
720 Wood Street  
Eureka, CA 95501

Dear Ms. Wheeler:

## AUDIT REPORT – HUMBOLDT COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Humboldt County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

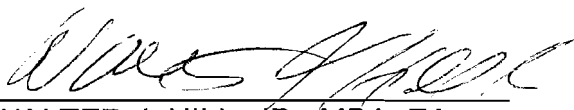
The effect of this revised allowable program costs is as follows:

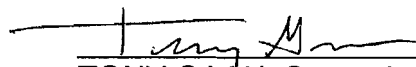
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 7,309,169	\$ 6,697,349	\$ (611,820)
Federal Share of Healthy Families	\$ 116,200	\$ 104,683	\$ (11,517)
State General Funds EPSDT Due State	\$ 2,804,007	\$ 2,505,552	\$ (298,455)

Donna Wheeler, LCSW, Director  
January 20, 2009  
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
TONY GAAN, Supervisor  
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

IW 3/04/08

HUMBOLDT COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 6,677,020	\$ (603,257)	\$ 6,073,763
HEALTHY FAMILIES - FFP	(Sch. 2a)	116,200	(11,517)	104,683
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 6,793,220</u>	<u>\$ (614,774)</u>	<u>\$ 6,178,446</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 632,149	\$ (8,563)	\$ 623,586
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 632,149</u>	<u>\$ (8,563)</u>	<u>\$ 623,586</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 7,309,169	\$ (611,820)	\$ 6,697,349
HEALTHY FAMILIES - FFP		116,200	(11,517)	104,683
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 7,425,369</u>	<u>\$ (623,337)</u>	<u>\$ 6,802,032</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>2,804,007</u>	<u>(298,455)</u>	<u>\$ 2,505,552</u>

Note: The As Settled amount includes a refund of \$207 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 73)

HUMBOLDT COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 1,739,275	\$ (225,435)	\$ 1,513,840
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	10,080,842	(1,265,218)	8,815,624
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	55,767	55,767
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	774	(128)	646
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	163,930	(18,166)	145,764
9. Total		<u>\$ 11,984,821</u>	<u>\$ (1,453,180)</u>	<u>\$ 10,531,641</u>
<b>Less: Patient &amp; Other Payer Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 425,121	\$ 0	\$ 425,121
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	52,250	0	52,250
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 477,371</u>	<u>\$ 0</u>	<u>\$ 477,371</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 1,314,154	\$ (225,435)	\$ 1,088,719
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	10,028,592	(1,209,451)	8,819,141
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	774	(128)	646
24. Healthy Families-O/P	(Ln 8 - Ln 17)	163,930	(18,166)	145,764
25. Total		<u>\$ 11,507,450</u>	<u>\$ (1,453,180)</u>	<u>\$ 10,054,270</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

HUMBOLDT COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004

<u>COUNTY OPERATED FEDERAL</u>		<u>Audit</u>		
		<u>As Settled</u>	<u>Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Medi-Cal Administrative Reimbursement</u>				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,960,977	\$ (196,671)	\$ 1,764,306
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 817,374	\$ 282,732	\$ 1,100,106
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 817,374</u>	<u>\$ 282,732</u>	<u>\$ 1,100,106</u>
<u>Healthy Families Administrative Reimbursement</u>				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 16,470	\$ (1,829)	\$ 14,641
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 14,065	\$ 1,428	\$ 15,493
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 14,065</u>	<u>\$ 576</u>	<u>\$ 14,641</u>
<u>Utilization Review Reimbursement</u>				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 221,562	\$ 58,569	\$ 280,131
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 120,371</u>	<u>\$ (66,843)</u>	<u>\$ 53,528</u>
<u>Net SD/MC Reimbursement - FFP</u>				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 6,041,976	\$ (791,377)	\$ 5,250,599
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	36,248	36,248
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	408,687	141,366	550,053
50. U.R. Skilled Professional	(MH1979, Ln 14)	166,172	43,926	210,098
51. U.R. Other	(MH1979, Ln 15)	60,186	(33,422)	26,764
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 6,677,020</u>	<u>\$ (603,258)</u>	<u>\$ 6,073,763</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	0	0	0
56. Total SD/MC Reimbursement - FFP		<u>\$ 6,677,020</u>	<u>\$ (603,258)</u>	<u>\$ 6,073,763</u>
<u>Net Healthy Families Reimbursement - FFP</u>				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 107,058	\$ (11,892)	\$ 95,166
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	9,142	375	9,517
60. Total Healthy Families Reimbursement - FFP		<u>\$ 116,200</u>	<u>\$ (11,517)</u>	<u>\$ 104,683</u>
61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 6,793,220</u>	<u>\$ (614,775)</u>	<u>\$ 6,178,446</u>

(To Sch. 1)

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Cost		(2) Enhanced - Children Gross Cost			(3) Enhanced - Refugees Gross Cost			(4) Total Gross Cost (Excl. HFP)		(5) Healthy Families Gross Cost		(6) Medi-Cal and Crossover Gross Cost		(7) Enhanced - Children Gross Cost			(8) Enhanced - Refugees Gross Cost			(9) Total Gross Cost (Excl. HFP)			(10) Healthy Families Gross Cost		
				I	N	P	A	T	I	E	N	T			O	U	T	P	A	T	I	E	N	T			
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)			(Col. 1 to 3)			(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)			(MH 1968, Ln 27, 27A)										
00112	Lincoln Child Center	\$	0	\$		0	\$		0	\$		0	\$		4,795	\$		0	\$		0	\$		4,795	\$		0
00529	Willow Glen Care Center	\$	0	\$		0	\$		0	\$		0	\$		6,875	\$		0	\$		0	\$		6,875	\$		0
00653	Catholic Charities	\$	0	\$		0	\$		0	\$		0	\$		111,087	\$		902	\$		0	\$		111,989	\$		0
00743	Humboldt Family Service Center	\$	0	\$		0	\$		0	\$		0	\$		103,950	\$		0	\$		0	\$		103,950	\$		0
00873	Humboldt Child Care Council	\$	0	\$		0	\$		0	\$		0	\$		378,171	\$		1,436	\$		0	\$		379,607	\$		0
00922	Rosewood Care Center	\$	0	\$		0	\$		0	\$		0	\$		9,945	\$		0	\$		0	\$		9,945	\$		0
00948	Crestwood Behavior Health	\$	0	\$		0	\$		0	\$		0	\$		258,122	\$		0	\$		0	\$		258,122	\$		0
00972	TRTF	\$	0	\$		0	\$		0	\$		0	\$		33,851	\$		0	\$		0	\$		33,851	\$		0
01024	Probation System of Care	\$	0	\$		0	\$		0	\$		0	\$		245,283	\$		13,208	\$		0	\$		258,491	\$		0
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		\$	0	\$		0	\$		0	\$		0	\$		0	\$		0	\$		0	\$		0	\$		0
		\$	0	\$		0	\$		0	\$		0	\$		0	\$		0	\$		0	\$		0	\$		0
		\$	0	\$		0	\$		0</																		

[illegible]

(To Sch. 1)



HUMBOLDT COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
(1)	SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adj. 63)	\$ 11,215,875	\$ (1,229,109)	\$ 9,986,766
(2)	Total SD/MC Claims (Adjustment 64, 66 & 68)	11,415,993	(518)	11,415,475
(3)	Percent % (Line 1/Line 2)	0.9825	(0.1077)	0.8748
(4)	EPSDT Claims (Adjustment 65, 67 & 69)	6,593,692	(518)	6,593,174
(5)	Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	6,478,302	(710,593)	5,767,709
(6)	Cost Settled Baseline for EPSDT	364,484	0	364,484
(7)	Net Cost Settlement Amount (Line 5 - Line 6)	6,113,818	(710,593)	5,403,225
(8)	46.70% of Cost Settlement Amount (Line 7 x 46.70%)	2,855,153	(331,847)	2,523,306
(8a)	FY 2001-02 EPSDT Settlement	2,345,767	0	2,345,767
(8b)	Annual Local Growth (L. 8 - 8a)	509,386	(331,847)	177,539
(9)	County Match 10% of Local Growth (8b x 10%)	50,939	(33,185)	17,754
(10)	Net Cost Settlement Amount (L. 8 - 9) ( Adjustment 70)	2,804,214	(298,662)	2,505,552
(11)	SGF Distribution (Settled and Audited) ( Adjustment 73)	2,804,214	(207)	2,804,007
(12)	SGF Due State ( Adjustment 74)	\$ 0	\$ (298,455)	\$ (298,455)
				(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLDT COUNTY				00012	74	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	1	C	<b>MENTAL HEALTH EXPENDITURES</b>  To adjust Mental Health Expenditures from MH 1960 to decrease overall Mental Health Expenditures to agree with the County's records and supporting documents.	\$ 20,842,177	\$ (163,019)	\$ 20,679,158
2	MH 1960	2	C	<b>ENCUMBRANCES</b>  To adjust the encumbrances to agree with the County's records and supporting documentation.	\$ 0	\$ 163,967	\$ 163,967
3	MH 1960	3	C	<b>PAYMENTS TO CONTRACT PROVIDERS (COUNTY ONLY)</b>  To adjust the payments to contract providers to agree with the County's records and supporting documentation.	\$ (2,117,147)	\$ 669,671	\$ (1,447,476)
4	MH 1960	4	C	<b>OTHER ADJUSTMENTS</b>  To adjust other adjustments to reclassify IMD expenditures that were included with the "Payments to Contract Providers" (MH 1960, Line 3) of the cost report.	\$ (1,806,194)	\$ (660,001)	\$ (2,466,195)
5	MH 1960	6	C	<b>MEDI-CAL ADJUSTMENTS FROM MH 1961</b>  To adjust Medi-Cal Adjustments from MH 1961 to reflect the changes to the applied costs, fixed assets and allowable depreciation costs. A self-insurance adjustment is also included with Medi-Cal Adjustments. See MH 1961 for the details of this adjustment.	\$ 66,560	\$ 49,700	\$ 116,260 *
6	MH 1960	8	C	<b>ALLOWABLE COSTS FOR ALLOCATION</b>  To adjust allowable costs for allocation to reflect the effect of adjustments 1 through 5 above.	\$ 16,985,396	\$ 60,319	\$ 17,045,715
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLDT COUNTY				00012	74	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO REPORTED COSTS</b>			
7	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 817,374	\$ 316,005	\$ 1,133,379 *
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 14,065	\$ 5,438	\$ 19,503 *
9	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 316,608	\$ 122,404	\$ 439,012 *
10	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 1,148,047	\$ 443,846	\$ 1,591,893 *
				To adjust SD/MC, Healthy Families and Non-SD/MC administration costs as a result of adjustments 1 through 5 above. The distribution between SD/MC Healthy Families and Non-SD/MC administrative costs were based on the reported administrative costs reflected on the original cost report.			
11	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 1,133,379	\$ (33,273)	\$ 1,100,106
12	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** \$ 19,503	\$ (4,010)	\$ 15,493
13	MH 1960	11	C	NON-SD/MC ADMINISTRATION	** \$ 439,012	\$ 37,282	\$ 476,294
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 1,591,893	\$ 0	\$ 1,591,893
				To allocate SD/MC, Healthy Families and Non-SD/MC administrative costs based on the gross cost method of allocation. The County could not demonstrate the method used to distribute the costs between the above categories, therefore, the auditor utilized a reasonable and acceptable method.			
14	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 221,562	\$ 58,569	\$ 280,131
15	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 120,371	\$ (66,843)	\$ 53,528
16	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 132,447	\$ (14,916)	\$ 117,531
17	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 474,380	\$ (23,190)	\$ 451,190
				To adjust utilization review costs to agree with the County's records and supporting documents. The gross cost method of allocation was utilized since the County could not support a reasonable or acceptable methodology.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLDT COUNTY				00012	74	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
18	MH 1964	2	A	HOSPITAL INPATIENT SERVICES (MODE 05 - SFC 10-19)	\$ 2,490,470	\$ (5,061)	\$ 2,485,409
19	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 1,478,922	\$ (22,257)	\$ 1,456,665
20	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	\$ 10,740,932	\$ (465,656)	\$ 10,275,276
	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	\$ 182,584	\$ 0	\$ 182,584
21	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	\$ 470,061	\$ 132,636	\$ 602,697
22				TOTAL	\$ <u>15,362,969</u>	\$ <u>(360,338)</u>	\$ <u>15,002,631</u>
				To reflect adjustments 1 through 5 above.			
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME</u></b>			
23	MH 1966	2	B	SFC 15-01 (Page 1 of 1)	1,371,466	2,993	1,374,459
	MH 1966	2	C	SFC 15-10 (Page 1 of 1)	149,315	0	149,315
24	MH 1966	2	D	SFC 15-30 (Page 1 of 1)	1,578,549	732	1,579,281
25	MH 1966	2	E	SFC 15-60 (Page 1 of 1)	924,410	(7,319)	917,091
26	MH 1966	2	F	SFC 15-70 (Page 1 of 1)	154,337	7	154,344
	MH 1966	2	B	1234 SFC 15-30 Program 2	0	0	0
	MH 1966	2	C	1234 SFC 15-60 Program 2	0	0	0
	MH 1966	2	D	1234 SFC 15-69 Program 2	3,945	0	3,945
27	MH 1966	2	E	1235 SFC 15-30 Program 2	0	700	700
28	MH 1966	2	F	1236 SFC 15-30 Program 2	0	32,285	32,285
29	MH 1966	2	G	1237 SFC 15-30 Program 2	77,734	(32,985)	44,749
30	MH 1966	2	J	1248 SFC 15-58 Program 2	447,283	(29,353)	417,930
31	MH 1966	2	K	1251 SFC 15-58 Program 2	0	7,890	7,890
32	MH 1966	2	K	1258 SFC 15-58 Program 2	0	16,423	16,423
33	MH 1966	2	L	12709 SFC 15-58 Program 2	0	5,040	5,040
				To adjust the total units of time to agree with the County's records and supporting documents. The source document was the CMHC Report 131.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider HUMBOLDT COUNTY				Provider Number 00012	No. of Adj. 74	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
34	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	918,979	(12,513)	906,466 *
35	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	3,102,457	(345,836)	2,756,621 *
36	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	7,979	23	8,002 *
37	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	19,259	4,442	23,701 *
38	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	0	3,810	3,810 *
39	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	0	24,041	24,041 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
40	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	14,185	329	14,514 *
41	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	51,764	(5,929)	45,835 *
42				TOTAL	<u>4,114,623</u>	<u>(331,633)</u>	<u>3,782,990</u> *
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated April 30, 2008 (Excluding disallowed claims of 20,599 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
43	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 906,466	0	906,466 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 2,756,621	(211)	2,756,410 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 8,002	0	8,002 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 23,701	0	23,701 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 3,810	0	3,810 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 24,041	0	24,041 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 14,514	0	14,514 *
44	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 45,835	0	45,835 *
				TOTAL	<u>** 3,782,990</u>	<u>(211)</u>	<u>3,782,779</u> *
				To adjust the State DMH Approved Claims Report dated April 30, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLDT COUNTY				00012	74	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
45	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	906,466	(309)	906,157 *
46	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,756,410	2,037	2,758,447 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	8,002	0	8,002 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	23,701	0	23,701 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	3,810	0	3,810 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	24,041	0	24,041 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	14,514	0	14,514 *
47	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	45,835	(120)	45,715 *
48				TOTAL **	<u>3,782,779</u>	<u>1,608</u>	<u>3,784,387</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (The County's records already deducted the units entered into the DCS) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
49	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	906,157	(251)	905,906 *
50	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,758,447	(1,917)	2,756,530 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	8,002	0	8,002 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	23,701	0	23,701 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	3,810	0	3,810 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	24,041	0	24,041 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	14,514	0	14,514 *
51	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	45,715	0	45,715 *
				TOTAL **	<u>3,784,387</u>	<u>(2,168)</u>	<u>3,782,219</u> *
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider HUMBOLDT COUNTY				Provider Number 00012	No. of Adj. 74	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u></b>			
52	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	125,573	(1,081)	124,492 *
53	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	389,317	(2,737)	386,580 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
54	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	0	1,081	1,081 *
55	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	0	7,151	7,151 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	0	0	0 *
56	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	0	180	180 *
57				TOTAL **	<u>514,890</u>	<u>4,594</u>	<u>519,484</u> *
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated April 30, 2008 (Excluding disallowed claims of 7,884 uos/uot). The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	124,492	0	124,492 *
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	386,580	0	386,580 *
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	1,081	0	1,081 *
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	7,151	0	7,151 *
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	0	0	0 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	180	0	180 *
				TOTAL	<u>519,484</u>	<u>0</u>	<u>519,484</u>
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLDT COUNTY				00012	74	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
58 59				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	124,492	0	124,492
	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	386,580	0	386,580
	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0
	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0
	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	1,081	0	1,081
	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	7,151	0	7,151
	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0
	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	0	0	0
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	180	(180)	0
				TOTAL	<u>519,484</u>	<u>(180)</u>	<u>519,304</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u></b>			
60	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 6,677,020	\$ (603,257)	\$ 6,073,763
61	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 116,200	\$ (11,517)	\$ 104,683
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, units of service/time.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			



AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
HUMBOLDT COUNTY				00012	74	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
62	MH 1979 MH 1979	23 27	J J	<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
				TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 632,149	\$ (8,563)	\$ 623,586
				TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 0	\$ 0	\$ 0
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time.			
				Lincoln Child Center	\$ 2,539	\$ 0	\$ 2,539
				Willow Glen Care Center	3,675	(35)	3,640
				Catholic Charities	60,093	(324)	59,769
				Humboldt Family Service Center	55,645	(190)	55,455
				Humboldt Child Care Council	204,874	(2,387)	202,487
				Rosewood Care Center	5,326	0	5,326
				Crestwood Behavior Health	144,241	(7,159)	137,082
				TRTF	18,055	0	18,055
				Probation System of Care	137,701	1,532	139,233
					\$ 632,149	\$ (8,563)	\$ 623,586
63	SCH 4	1	3	<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
				SD/MC ACTUALS	\$ 11,215,875	\$ (1,229,109)	\$ 9,986,766
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider HUMBOLDT COUNTY				Provider Number 00012	No. of Adj. 74	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
64	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 11,415,993	\$ (28,138)	\$ 11,387,855 *
65	SCH 4	4	3	EPSDT CLAIMS	\$ 6,593,692	\$ (28,138)	\$ 6,565,554 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.			
66	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 11,387,855	\$ 28,138	\$ 11,415,993 *
67	SCH 4	4	3	EPSDT CLAIMS	** \$ 6,565,554	\$ 28,138	\$ 6,593,692 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 64 and 65 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 68 and 69 below.			
68	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 11,415,993	\$ (518)	\$ 11,415,475
69	SCH 4	4	3	EPSDT CLAIMS	** \$ 6,593,692	\$ (518)	\$ 6,593,174
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.			
70	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 2,804,214	\$ (298,662)	\$ 2,505,552
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			
71	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	\$ 2,804,214	\$ (11,261)	\$ 2,792,953 **
				To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

Provider				HUMBOLDT COUNTY		Provider Number 00012		No. of Adj. 74		Fiscal Period Ended June 30, 2004													
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported		Increase (Decrease)		As Adjusted													
Adj. No.	Form/ Sch.	Line	Col.																				
<p align="center"><b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b></p>																							
72	SCH 4	11	3	<p><b>STATE GENERAL FUND DISTRIBUTION</b></p> <p>To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 71 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 73 below.</p> <p>To adjust the State General Fund Distribution to reverse the original recouped amount reflected in the EPSDT Final Report dated March 3, 2008.</p>		** \$	2,792,953	\$	11,261	\$	2,804,214												
73	SCH 4	11	3	<p><b>STATE GENERAL FUND DISTRIBUTION</b></p> <p>To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.</p>		** \$	2,804,214	\$	(207)	\$	2,804,007												
74	SCH 4	12	3	<p><b>STATE GENERAL FUNDS DUE STATE</b></p> <p>To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:</p> <table border="0"> <tr> <td>Audited Net Cost Settlement Amount</td> <td>Adj. 70</td> <td>\$</td> <td>2,505,552</td> </tr> <tr> <td>Audited State General Fund Distribution</td> <td>Adj. 73</td> <td></td> <td>2,804,007</td> </tr> <tr> <td colspan="2">Net State General Funds due to State</td> <td>\$</td> <td><u>(298,455)</u></td> </tr> </table>		Audited Net Cost Settlement Amount	Adj. 70	\$	2,505,552	Audited State General Fund Distribution	Adj. 73		2,804,007	Net State General Funds due to State		\$	<u>(298,455)</u>	\$	0	\$	(298,455)	\$	(298,455)
Audited Net Cost Settlement Amount	Adj. 70	\$	2,505,552																				
Audited State General Fund Distribution	Adj. 73		2,804,007																				
Net State General Funds due to State		\$	<u>(298,455)</u>																				

\* Balance carried forward to subsequent adjustment.

\*\* Balance brought forward from prior adjustment.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY  
County Code: 12

Legal Entity: HUMBOLDT COUNTY		A	B	C
Legal Entity Number: 00012		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	12,871,340	7,807,818	20,679,158
2	Encumbrances		163,967	163,967
3	Less: Payments to Contract Providers (County Only)		(1,447,476)	(1,447,476)
4	Other Adjustments from MH 1962		(2,466,195)	(2,466,195)
5	Total Costs Before Medi-Cal Adjustments	12,871,340	4,058,114	16,929,454
6	Medi-Cal Adjustments from MH 1961		116,260	116,260
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			17,045,715
	Administrative Costs (County Only)			
9	SD/MC Administration			1,100,106
10	Healthy Families Administration			15,493
11	Non-SD/MC Administration			476,294
12	Total Administrative Costs			1,591,893
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			280,131
14	Other SD/MC Utilization Review			53,528
15	Non-SD/MC Utilization Review			117,531
16	Total Utilization Review Costs			451,190
	Research and Evaluation (County Only)			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			15,002,632
19	Total Costs - Lines 9 through 18			17,045,715

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
MEDI-CAL ADJUSTMENTS TO COSTS  
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY  
County Code: 12

Legal Entity: HUMBOLDT COUNTY		A	B	C
Legal Entity Number: 00012		Salaries and Benefits	Other	Total Adjustments
1	<b>Per Audit</b>			
2				
3	Fixed Assets		(20,991)	(20,991)
4	Depreciation		45,202	45,202
5	PRG & Grant Depreciation		(2,502)	(2,502)
6	Administrative Depreciation		9,107	9,107
7	QA Depreciation		85	85
8				
9	Self-Insurance Adjustment		85,359	85,359
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	<b>Total Adjustments</b>		116,260	116,260

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
OTHER ADJUSTMENTS  
MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH  
  
FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY  
County Code: 12

Legal Entity: HUMBOLDT COUNTY		A	B	C
Legal Entity Number: 00012		Salaries and Benefits	Other	Total Adjustments
1	<u>Per Original Cost Report</u>			
2				
3	Excluded Expenses		(824,037)	(824,037)
4	Grant Programs		(591,427)	(591,427)
5	Payments to IMD providers		(389,567)	(389,567)
6	Clearing		(800)	(800)
7	Over/Short		(363)	(363)
8				
9	<u>Per Audit</u>			
10				
11	Payments to IMD providers		(660,001)	(660,001)
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		(2,466,195)	(2,466,195)

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: HUMBOLDT COUNTY  
County Code: 12

Legal Entity: HUMBOLDT COUNTY		A
Legal Entity Number: 00012		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	15,002,632
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	2,485,409
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	1,456,665
5	Outpatient Services (Mode 15 Program 1 + Program 2)	10,275,276
6	Outreach Services (Mode 45)	182,584
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	602,697
9	Total - Lines 2 through 8	15,002,632

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY			CR		CR					
County Code: 12										
Legal Entity: HUMBOLDT COUNTY			A	B	C	D	E	F	G	
Legal Entity Number: 00012			Mode Total	Service	Service	Service	Service	Service	Service	
Mode: 05 - Hospital Inpatient (SFC 10-19)				Function	Function	Function	Function	Function	Function	
				10	19					
1	Allocation Percentage		100.00%	76.34%	23.66%					
2	Total Units			2,939	911					
3	Gross Cost		2,485,409	1,897,303	588,106					
4	Cost per Unit			645.56	645.56					
5	SMA per Unit			873.40	236.78					
6	Published Charge per Unit			825.00	236.78					
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/03 - 09/30/03		318	99					
8A		10/01/03 - 06/30/04		1,040	336					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		128						
9A		10/01/03 - 06/30/04		424						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03								
10A		10/01/03 - 06/30/04								
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03								
11A		10/01/03 - 06/30/04		1						
12	Non-Medi-Cal Units			1,028	476					
13	Medi-Cal Costs	07/01/03 - 09/30/03	269,199	205,288	63,911					
13A		10/01/03 - 06/30/04	888,292	671,383	216,909					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	319,431	277,741	41,690					
14A		10/01/03 - 06/30/04	1,069,256	908,336	160,920					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	285,791	262,350	23,441					
15A		10/01/03 - 06/30/04	937,558	858,000	79,558					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03								
16A		10/01/03 - 06/30/04								
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	82,632	82,632						
17A		10/01/03 - 06/30/04	273,718	273,718						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	111,795	111,795						
18A		10/01/03 - 06/30/04	370,322	370,322						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	105,600	105,600						
19A		10/01/03 - 06/30/04	349,800	349,800						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03								
20A		10/01/03 - 06/30/04								
21	Enhanced SD/MC (Children) Costs	07/01/03 - 09/30/03								
21A		10/01/03 - 06/30/04								
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/03 - 09/30/03								
22A		10/01/03 - 06/30/04								
23	Enhanced SD/MC (Children) Published Charges	07/01/03 - 09/30/03								
23A		10/01/03 - 06/30/04								
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/03 - 09/30/03								
24A		10/01/03 - 06/30/04								
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04								
29	Healthy Families Costs	07/01/03 - 09/30/03								
29A		10/01/03 - 06/30/04	646	646						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03								
30A		10/01/03 - 06/30/04	873	873						
31	Healthy Families Published Charges	07/01/03 - 09/30/03								
31A		10/01/03 - 06/30/04	825	825						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03								
32A		10/01/03 - 06/30/04								
33	Non-Medi-Cal Costs		970,924	663,637	307,287					



ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY		CR		CR		CR		CR			
County Code: 12											
Legal Entity: HUMBOLDT COUNTY		A		B		C		D		E	
Legal Entity Number: 00012		Mode Total		Service Function		Service Function		Service Function		Service Function	
Mode: 10 - Day Services				20		85		91		95	
1	Allocation Percentage	100.00%		57.06%		9.41%		6.75%		26.78%	
2	Total Units			16,180		1,245		2,142		5,478	
3	Gross Cost	1,456,665		831,118		137,017		98,367		390,163	
4	Cost per Unit			51.37		110.05		45.92		71.22	
5	SMA per Unit			85.68		183.46		76.20		118.94	
6	Published Charge per Unit			80.00		130.00		55.00		90.00	
7	Negotiated Rate / Cost per Unit										
8	Medi-Cal Units	07/01/03 - 09/30/03		2,704		89				1,293	
8A		10/01/03 - 06/30/04		7,371		209				3,777	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03									
9A		10/01/03 - 06/30/04									
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03									
10A		10/01/03 - 06/30/04									
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04									
11		07/01/03 - 09/30/03		78						16	
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04		66						34	
12				5,961		947		2,142		358	
13	Medi-Cal Costs	07/01/03 - 09/30/03	240,783	138,896		9,795				92,092	
13A		10/01/03 - 06/30/04	670,639	378,626		23,001				269,012	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	401,796	231,679		16,328				153,789	
14A		10/01/03 - 06/30/04	1,119,127	631,547		38,343				449,236	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	344,260	216,320		11,570				116,370	
15A		10/01/03 - 06/30/04	956,780	589,680		27,170				339,930	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03									
16A		10/01/03 - 06/30/04									
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03									
17A		10/01/03 - 06/30/04									
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03									
18A		10/01/03 - 06/30/04									
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03									
19A		10/01/03 - 06/30/04									
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03									
20A		10/01/03 - 06/30/04									
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03									
21A		10/01/03 - 06/30/04									
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03									
22A		10/01/03 - 06/30/04									
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03									
23A		10/01/03 - 06/30/04									
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03									
24A		10/01/03 - 06/30/04									
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04									
26		07/01/03 - 06/30/04									
27	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04									
28		07/01/03 - 06/30/04									
29	Healthy Families Costs	07/01/03 - 09/30/03	5,146	4,007						1,140	
29A		10/01/03 - 06/30/04	5,812	3,390						2,422	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	8,586	6,683						1,903	
30A		10/01/03 - 06/30/04	9,699	5,655						4,044	
31	Healthy Families Published Charges	07/01/03 - 09/30/03	7,680	6,240						1,440	
31A		10/01/03 - 06/30/04	8,340	5,280						3,060	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03									
32A		10/01/03 - 06/30/04									
33	Non-Medi-Cal Costs		534,285	306,199		104,221		98,367		25,498	

DEPARTMENT OF MENTAL HEALTH  
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## DETAIL COST REPORT

**FISCAL YEAR 2003 - 2004**

CR                      CR                      CR                      CR                      CR

I:\Audits\Humboldt FY 03-04\Revised Cost Report\Humboldt 03-04 County RCR.XLS

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY		MHS		MHS		MHS		MHS		ASO		ASO	
County Code: 12													
Legal Entity: HUMBOLDT COUNTY		A		B		C		D		E		F	
Legal Entity Number: 00012		Mode Total		Service Function		Service Function		Service Function		Service Function		Service Function	
Mode: 15 - Outpatient (Program 2)				69		30		30		30		30	
1	Allocation Percentage	100.00%		0.23%		0.11%		2.67%		4.06%		0.56%	
2	Total Units			3,945		700		32,285		44,749		5,130	
3	Gross Cost	1,090,674		2,507		1,180		29,086		44,332		6,100	
4	Cost per Unit			0.64		1.69		0.90		0.99		1.19	
5	SMA per Unit			4.37		2.36		2.36		2.36		2.36	
6	Published Charge per Unit												
7	Negotiated Rate / Cost per Unit												
8	Medi-Cal Units	07/01/03 - 09/30/03		385		700		4,515		5,609		1,485	
8A		10/01/03 - 06/30/04		1,070				27,770		37,460		3,300	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Enhanced SD/MC Units	07/01/03 - 09/30/03								540			
10A		10/01/03 - 06/30/04								1,140		345	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04											
11	Healthy Families (SED) Units	07/01/03 - 09/30/03											
11A		10/01/03 - 06/30/04											
12	Non-Medi-Cal Units			2,490									
13	Medi-Cal Costs	07/01/03 - 09/30/03	242,166	245		1,180		4,068		5,557		1,766	
13A		10/01/03 - 06/30/04	844,851	680				25,018		37,111		3,924	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	280,964	1,682		1,652		10,655		13,237		3,505	
14A		10/01/03 - 06/30/04	971,828	4,676				65,537		88,406		7,788	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03											
16A		10/01/03 - 06/30/04											
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03											
17A		10/01/03 - 06/30/04											
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03											
18A		10/01/03 - 06/30/04											
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03											
19A		10/01/03 - 06/30/04											
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03											
20A		10/01/03 - 06/30/04											
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	535							535			
21A		10/01/03 - 06/30/04	1,540							1,129		410	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,274							1,274			
22A		10/01/03 - 06/30/04	3,505							2,690		814	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04											
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04											
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04											
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04											
29	Healthy Families Costs	07/01/03 - 09/30/03											
29A		10/01/03 - 06/30/04											
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03											
30A		10/01/03 - 06/30/04											
31	Healthy Families Published Charges	07/01/03 - 09/30/03											
31A		10/01/03 - 06/30/04											
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03											
32A		10/01/03 - 06/30/04											
33	Non-Medi-Cal Costs		1,582	1,582						0		(0)	

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY		TBS	TBS	TBS	TBS			
County Code: 12								
Legal Entity: HUMBOLDT COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00012		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function	Function
1	Allocation Percentage	58	58	58	58			
2	Total Units	87.37%	0.97%	3.43%	0.60%			
3	Gross Cost	417,930	7,890	16,423	5,040			
		952,880	10,573	37,444	6,502			
4	Cost per Unit	2.28	1.34	2.28	1.29			
5	SMA per Unit	2.36	2.36	2.36	2.36			
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	76,650	7,890	16,423	5,040		
8A		10/01/03 - 06/30/04	341,280					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units							
13	Medi-Cal Costs	07/01/03 - 09/30/03	174,762	10,573	37,444	6,502		
13A		10/01/03 - 06/30/04	778,118					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	180,894	18,620	38,758	11,894		
14A		10/01/03 - 06/30/04	805,421					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY  
County Code: 12

CR

Legal Entity: HUMBOLDT COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00012		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		79,519					
3	Gross Cost	182,584	182,584					
4	Cost per Unit		2.30					
5	Non-Medi-Cal Units		79,519					
6	Non-Medi-Cal Costs	182,584	182,584					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY  
County Code: 12

Legal Entity: HUMBOLDT COUNTY		CR		CR			
Legal Entity Number: 00012		A	B	C	D	E	G
Mode: 60 - Support		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
			20	30			
1	Allocation Percentage	100.00%	95.85%	4.15%			
2	Total Units		215,071	667			
3	Gross Cost	602,697	577,711	24,986			
4	Cost per Unit		2.69	37.46			
5	Non-Medi-Cal Units (Same as Line 2)		215,071	667			
6	Non-Medi-Cal Costs (Same as Line 3)	602,697	577,711	24,986			

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY

County Code: 12

Legal Entity: HUMBOLDT COUNTY

Legal Entity Number: 00012

County Code: 12			REIMBURSEMENT TYPE				Costs	Costs			Costs		
Legal Entity: HUMBOLDT COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00012			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03					269,199		240,783	1,696,549	1,937,332	242,166	2,179,498
1A		10/01/03 - 06/30/04					888,292		670,639	5,008,523	5,679,162	844,851	6,524,014
2	Medi-Cal SMA	07/01/03 - 09/30/03					319,431		401,796	2,058,718	2,460,514	280,964	2,741,478
2A		10/01/03 - 06/30/04					1,069,256		1,119,127	6,077,802	7,196,929	971,828	8,168,756
3	Medi-Cal P. C.	07/01/03 - 09/30/03					285,791		344,260	1,969,265	2,313,525		2,313,525
3A		10/01/03 - 06/30/04					937,558		956,780	5,815,023	6,771,803		6,771,803
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03					269,199		240,783	1,696,549	1,937,332	242,166	2,179,498
5A		10/01/03 - 06/30/04					888,292		670,639	5,008,523	5,679,162	844,851	6,524,014
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03					82,632			28,339	28,339		28,339
6A		10/01/03 - 06/30/04					273,718			83,774	83,774		83,774
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03					111,795			34,409	34,409		34,409
7A		10/01/03 - 06/30/04					370,322			101,720	101,720		101,720
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03					105,600			32,283	32,283		32,283
8A		10/01/03 - 06/30/04					349,800			95,436	95,436		95,436
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03					82,632			28,339	28,339		28,339
10A		10/01/03 - 06/30/04					273,718			83,774	83,774		83,774
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03					351,831		240,783	1,724,887	1,965,671	242,166	2,207,836
11A		10/01/03 - 06/30/04					1,162,010		670,639	5,092,298	5,762,937	844,851	6,607,788
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								7,595	7,595	535	8,130
12A		10/01/03 - 06/30/04								46,097	46,097	1,540	47,637
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								9,216	9,216	1,274	10,490
13A		10/01/03 - 06/30/04								55,934	55,934	3,505	59,439
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								8,837	8,837		8,837
14A		10/01/03 - 06/30/04								53,740	53,740		53,740
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								7,595	7,595	535	8,130
16A		10/01/03 - 06/30/04								46,097	46,097	1,540	47,637
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03					351,831		240,783	1,732,482	1,973,266	242,701	2,215,966
21A	(Excludes Refugees)	10/01/03 - 06/30/04					1,162,010		670,639	5,138,395	5,809,034	846,391	6,655,425
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03							5,146	33,871	39,017		39,017
23A		10/01/03 - 06/30/04					646		5,812	100,935	106,747		106,747
24	Healthy Families SMA	07/01/03 - 09/30/03							8,586	41,099	49,685		49,685
24A		10/01/03 - 06/30/04					873		9,699	122,496	132,195		132,195
25	Healthy Families P. C.	07/01/03 - 09/30/03							7,680	39,352	47,032		47,032
25A		10/01/03 - 06/30/04					825		8,340	117,050	125,390		125,390
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03							5,146	33,871	39,017		39,017
27A		10/01/03 - 06/30/04					646		5,812	100,935	106,747		106,747
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03					127,694			9,411	9,411		9,411
28A		10/01/03 - 06/30/04					297,427		2,625	40,214	42,839		42,839
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03					224,137		240,783	1,723,071	1,963,855	242,701	2,206,555
35A		10/01/03 - 06/30/04					864,583		668,014	5,098,181	5,766,195	846,391	6,612,586
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03							5,146	33,871	39,017		39,017
37A		10/01/03 - 06/30/04					646		5,812	100,935	106,747		106,747
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: HUMBOLDT COUNTY  
County Code: 12

Legal Entity: HUMBOLDT COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00012		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement		1,513,840	8,871,391	10,385,231						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		209,182	1,167,625	1,376,807						
3	Total Medi-Cal Direct Service Gross Reimbursement				11,762,038						
4	Medi-Cal Administrative Reimbursement Limit				1,764,306						
5	Medi-Cal Administration				1,100,106						
6	Medi-Cal Administrative Reimbursement				1,100,106	550,053					550,053
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement		646	145,764	146,410						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				146,410						
8	Healthy Families Administrative Reimbursement Limit				14,641						
9	Healthy Families Administration				15,493						
10	Healthy Families Administrative Reimbursement				14,641				9,517		9,517
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				280,131					210,098	210,098
15	Other SD/MC Utilization Review (County Only)				53,528	26,764					26,764
16	SD/MC Net Reimbursement for Direct Services	07/01/03 - 09/30/03	224,137	2,198,425	2,422,562		1,316,662				1,316,662
16A		10/01/03 - 06/30/04	864,583	6,564,949	7,429,532			3,933,937			3,933,937
17	Enhanced SD/MC Net Reimb. (Children)	07/01/03 - 09/30/03		8,130	8,130				5,284		5,284
17A		10/01/03 - 06/30/04		47,637	47,637				30,964		30,964
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										6,073,763
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										6,073,763
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										6,073,763
24	Healthy Families Net Reimbursement	07/01/03 - 09/30/03		39,017	39,017				25,361		25,361
24A		10/01/03 - 06/30/04	646	106,747	107,392				69,805		69,805
25	Total Healthy Families Reimbursement Before Excess FFP										104,683
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										104,683